		FOR OHF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0025023

Facility Name: Lutheran Care Center

Address: 702 West Cumberland (Number) Altamont (City) 62411 (Zip Code)

County: Effingham

Telephone Number: (618) 483-6136 **Fax #** (618) 483-5607

IDPA ID Number: 371072628001

Date of Initial License for Current Owners: 10-01-80

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

IRS Exemption Code

In the event there are further questions about this report, please contact:
Name: Charles J. Fischer **Telephone Number:** (312) 634-4580
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/01/03 to 09/30/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) _____
(Title) _____

Paid Preparer
(Signed) SEE ACCOUNTANTS' COMPILATION REPORT (Date)
(Print Name and Title) _____
(Firm Name & Address) Altschuler, Melvoin and Glasser LLP, One South Wacker Drive, Suite 800, Chicago, IL 60606
(Telephone) (312) 384-6000 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	96	Skilled (SNF)	96	35,136	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	96	TOTALS	96	35,136	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	3,527	5,524	2,631	11,682	8
9	SNF/PED					9
10	ICF	6,340	10,856		17,196	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,867	16,380	2,631	28,878	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.19%

D. How many bed-hold days during this year were paid by Public Aid?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 10/01/80

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 10/01/80 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 20 and days of care provided 2,631

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 09/30/04 Fiscal Year: 09/30/04

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	253,110	21,104	7,581	281,795		281,795		281,795			1
2	Food Purchase		149,714		149,714		149,714	(8,962)	140,752			2
3	Housekeeping	74,502	15,507		90,009		90,009		90,009			3
4	Laundry	73,695	18,234		91,929		91,929		91,929			4
5	Heat and Other Utilities			86,542	86,542		86,542		86,542			5
6	Maintenance	35,639	3,247	21,246	60,132		60,132		60,132			6
7	Other (specify):*											7
8	**TOTAL General Services**	436,946	207,806	115,369	760,121		760,121	(8,962)	751,159			8
	B. Health Care and Programs											
9	Medical Director			2,400	2,400		2,400		2,400			9
10	Nursing and Medical Records	1,098,175	85,166	3,826	1,187,167		1,187,167		1,187,167			10
10a	Therapy	136,469	560	3,562	140,591		140,591		140,591			10a
11	Activities	69,405	1,330	1,154	71,889		71,889	(199)	71,690			11
12	Social Services	37,103	292	259	37,654		37,654		37,654			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,341,152	87,348	11,201	1,439,701		1,439,701	(199)	1,439,502			16
	C. General Administration											
17	Administrative	55,730			55,730		55,730		55,730			17
18	Directors Fees											18
19	Professional Services			47,734	47,734		47,734		47,734			19
20	Dues, Fees, Subscriptions & Promotions			9,828	9,828		9,828	(100)	9,728			20
21	Clerical & General Office Expenses	95,734	5,108	30,900	131,742		131,742	(10,442)	121,300			21
22	Employee Benefits & Payroll Taxes			476,642	476,642		476,642	(335)	476,307			22
23	Inservice Training & Education											23
24	Travel and Seminar			7,815	7,815		7,815		7,815			24
25	Other Admin. Staff Transportation			3,072	3,072		3,072		3,072			25
26	Insurance-Prop.Liab.Malpractice			103,708	103,708		103,708		103,708			26
27	Other (specify):*											27
28	**TOTAL General Administration**	151,464	5,108	679,699	836,271		836,271	(10,877)	825,394			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,929,562	300,262	806,269	3,036,093		3,036,093	(20,038)	3,016,055			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lutheran Care Center #0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	D. Ownership											
30	Depreciation			143,212	143,212		143,212	(558)	142,654			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			658	658		658	(658)				32
33	Real Estate Taxes			192	192		192	(192)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			8,779	8,779		8,779		8,779			35
36	Other (specify):*											36
37	**TOTAL Ownership**			152,841	152,841		152,841	(1,408)	151,433			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		44,191	4,744	48,935		48,935		48,935			39
40	Barber and Beauty Shops			15,965	15,965		15,965		15,965			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			52,704	52,704		52,704		52,704			42
43	Other (specify):* Nonallowable Costs	121,253	31,087	229,120	381,460		381,460	(381,460)				43
44	**TOTAL Special Cost Centers**	121,253	75,278	302,533	499,064		499,064	(381,460)	117,604			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,050,815	375,540	1,261,643	3,687,998		3,687,998	(402,906)	3,285,092			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

****See schedule of adjustments attached at end of cost report.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,386)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(558)	30		9
10	Interest and Other Investment Income	(658)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(3,233)	43		24
25	Fund Raising, Advertising and Promotional	(13,999)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(192)	33		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Schedule 5A	(382,880)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (402,906)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (402,906)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center
Provider #: 0025023
10/01/03 to 09/30/04

Schedule 5A

VI. Adjustment Detail
Line 29 - Other

Non-allowable expenses	Amount	Reference
Personal Purchases	(1,665)	43
Luther Villas Supplies Expense	(182)	43
Luther Villas Other Expense	(41,422)	43
Luther Terrace Salaries & Wages	(121,253)	43
Luther Terrace Supplies Expense	(30,905)	43
Luther Terrace Other Expense	(167,415)	43
Activities Expense Offset	(199)	11
Miscellaneous Expense Offset	(10,442)	20
Food Expense Offset	(8,962)	2
Uniform Expense Offset	(335)	22
Non-allowable Chamber of Commerce Dues	(100)	20
TOTAL	($382,880)	

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center

ID# 0025023

Report Period Beginning: 10/01/03

Ending: 09/30/04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Personal Purchases	$		1
2	Luther Villas Supplies Expense			2
3	Luther Villas Other Expense			3
4	Luther Terrace Salaries & Wages			4
5	Luther Terrace Supplies Expense			5
6	Luther TerraceOther Expenses			6
7	Acitivities Expense Offset			7
8	Miscellaneous Expense Offset			8
9	Food Expense Offset			9
10	Uniform Expense Offset			10
11	Non-allowable Chamber of Commerce Dues			11
12	Employee $ Guest Meal Income Offset			12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lutheran Care Center **#** 0025023 **Report Period Beginning:** 10/01/03 **Ending:** 09/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	0	0	0	0	0	0	0	0	0	0	0	0	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	0	0	0	0	0	0	0	0	0	0	0	0	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lutheran Care Center # 0025023 **Report Period Beginning:** 10/01/03 **Ending:** 09/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(558)	0	0	0	0	0	0	0	0	0	0	(558)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(658)	0	0	0	0	0	0	0	0	0	0	(658)	32
33	Real Estate Taxes	(192)	0	0	0	0	0	0	0	0	0	0	(192)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(1,408)	0	0	0	0	0	0	0	0	0	0	(1,408)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(18,618)	0	0	0	0	0	0	0	0	0	0	(18,618)	43
44	**TOTAL Special Cost Centers**	(18,618)	0	0	0	0	0	0	0	0	0	0	(18,618)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(20,026)	0	0	0	0	0	0	0	0	0	0	(20,026)	45

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A		N/A		N/A		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [ ] YES [X] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V				N/A				5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1									$		1
2											2
3	See attached schedule of Board of Directors										3
4	Note: No members of the Board of Directors provided services to the nursing home nor owned business entities that provided services to the nursing home.										4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization N/A
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2				N/A						2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Mid-IL Bank & Trust		X	Line of Credit		10/23/02	150,000		demand	0.0500	658	6
7												7
8												8
9	TOTAL Facility Related						$ 150,000	$			$ 658	9
	B. Non-Facility Related*											
10	First Mid-IL Bank & Trust		X	Luther Terrace Mortgage	$6,994.00	6/16/97	1,000,000	299,424	06/15/27	0.0720	29,347	10
11								Interest Income Offset			(658)	11
12								Non-care related interest			(29,347)	12
13												13
14	TOTAL Non-Facility Related				$6,994.00		$ 1,000,000	$ 299,424			$ (658)	14
15	TOTALS (line 9+line14)						$ 1,150,000	$ 299,424			$ 0	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.	***Important***, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ N/A	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999		8
	2000		9
	2001		10
	2002		11
	2003		12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, [illegible]

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lutheran Care Center COUNTY Effingham

FACILITY IDPH LICENSE NUMBER 0025023

CONTACT PERSON REGARDING THIS REPORT Karen Hille

TELEPHONE (618) 483-6136 FAX #: (618) 483-5607

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	N/A		$	$
2.			$	$
3.	(Note: Entity is a not-for-profit organization; therefore it does not pay		$	$
4.	real estate taxes.)		$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? n/a YES n/a NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2004

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,884 B. General Construction Type: Exterior Brick Frame Steel Number of Stories One

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

Luther Villas - Independent Living	7 units- 7,700 square feet
Luther Terrace - Independent Living	16 units - 13,688 square feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

Nature of Costs: N/A
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	239,085	1980	$ 35,000	1
2	Resident Care	197,415	1987	28,900	2
3	TOTALS	436,500		$ 63,900	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	96		1980	1969	$ 867,500	$ 34,700	25	$ 34,700	$	$ 832,800	4
5			1980	1969	12,000	480	25	480		11,520	5
6			1980	1974	141,000	5,640	25	5,640		135,360	6
7			1980	1969	10,000		25	400	400	9,800	7
8			1980	1977	1,000		25	40	40	980	8
	Improvement Type**										
9	Therapy Room			1981	3,764	151	25	151		3,489	9
10	Land Improvements			1980	28,500	904	25	898	(6)	28,500	10
11	Land Improvements			1986	2,000	80	25	80		1,406	11
12	Land Improvements			1987	2,143	86	25	86		1,522	12
13	Land Improvements			1991	491	20	25	20		335	13
14	Building Improvements			1981	3,486		5			3,486	14
15	Building Improvements			1982	6,557		20			6,557	15
16	Building Improvements			1982	163		10			163	16
17	Building Improvements			1985	940		10			940	17
18	Building Improvements			1985	2,512	126	20	126		2,395	18
19	Building Improvements			1986	955		10			955	19
20	Building Improvements			1986	1,949	97	20	97		1,828	20
21	Building Improvements			1987	2,150		10			2,150	21
22	Building Improvements			1987	1,023	51	20	51		878	22
23	Building Improvements			1988	1,500		10			1,500	23
24	Building Improvements			1989	16,021		10			16,021	24
25	Building Improvements			1989	241	15	15	15		241	25
26	Building Improvements			1989	14,979		20			14,979	26
27	Building Improvements			1990	6,315		5			6,315	27
28	Building Improvements			1990	20,381		10			20,381	28
29	Building Improvements			1990	10,176	678	15	678		9,667	29
30	Building Improvements			1990	1,656	83	20	83		1,180	30
31	Building Improvements			1991	6,000		10			6,000	31
32	Building Improvements			1992	7,122		7			7,122	32
33	Building Improvements			1992	4,345		10			4,345	33
34	Misc Flooring/ Wallpaper			1993	3,762		5			3,762	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Dining Room	1993	$ 82,632	$ 2,623	31.5	$ 2,623	$	$ 28,527	37
38	Sprinkler System	1994	31,932	798	40	798		8,154	38
39	Additional Patio Work	1994	1,725	43	40	43		437	39
40	Dining Room Floor	1994	2,788	70	40	70		711	40
41	Breakroom Wallpaper	1994	302	8	40	8		81	41
42	Admin Office Wallpaper	1994	381	10	40	10		100	42
43	Lobby Wall Covering	1994	2,759	69	40	69		702	43
44	Floor Tile	1994	683	17	40	17		173	44
45	Misc. Bldg. Improvements	1994	1,408	35	40	35		356	45
46	Land Imp. - Sewer Line	1994	7,949	199	40	199		2,039	46
47	Land Imp. - Drainage Pipe	1994	860	21	40	21		216	47
48	Misc. Land Improvements	1994	1,279	32	40	32		328	48
49	Building Improvements	1995	7,804	200	40	200		1,887	49
50	Carpet for Lobby	1995	1,465	146	10	146		1,244	50
51	Office Wallpaper	1995	622	62	10	62		529	51
52	Front Office Wallpaper	1995	825	82	10	82		700	52
53	Activity Office Counter Top	1995	1,575	157	10	157		1,338	53
54	Flooring North Hall	1996	717	72	10	72		610	54
55	Air Conditioner Unit	1996	8,400	840	10	840		7,140	55
56	Air Conditioner Unit	1996	940	94	10	94		799	56
57	Air Conditioner Unit	1996	560	56	10	56		476	57
58	Gas Line	1996	947	95	10	95		806	58
59	Flooring Halls	1995	1,822	182	10	182		1,502	59
60	Flooring Halls	1994	1,267	127	10	127		1,047	60
61	Fire Alarm System	1996	2,429	243	10	243		2,065	61
62	Building Improvements	1996	697	70	10	70		593	62
63	Parking lot improvements	1997	1,500	75	20	75		563	63
64	Parking lot improvements	1997	2,510	251	10	251		1,883	64
65	Electrical wiring	1997	1,171	117	10	117		878	65
66	5 ton air conditioner unit	1997	5,330	533	10	533		3,998	66
67	Front entrance awning	1997	2,867	287	10	287		2,151	67
68	Electrical wiring	1997	966	97	10	97		725	68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,359,743	$ 50,822		$ 51,256	$ 434	$ 1,209,335	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,359,743	$ 50,822		$ 51,256	$ 434	$ 1,209,335	1
2	New administrative offices	1997	77,471		40	2,905	2,905	11,213	2
3	Dietary refrigeration system	1997	18,095	2,431	10	1,810	(621)	13,898	3
4	Cabinets & counter tops	1997	11,664	1,166	10	1,166		8,747	4
5	Roof	1998	178,417	8,921	20	8,921		57,986	5
6	Dry wall, blinds, flooring, paint, closets (Remodeling-Medicare Rooms	1998	2,445	122	20	122		794	6
7	Plumbing, blinds, lighting (Remodeling - Medicare Rooms	1998	384		10			384	7
8	Plumbing, paint, lumber (Remodeling-Medicare Rooms	1998	834	472	10	83	(389)	540	8
9	Plumbing, carpeting, blinds, lumber (Remodeling-Medicare Rooms	1998	3,548	694	10	355	(339)	2,308	9
10	Plumbing, shelving, paint, draperies, cabinets, wall coverings (Medicare R	1998	2,576	354	10	258	(96)	1,918	10
11	Parking lot improvements	1998	1,298	130	10	130		844	11
12									12
13	Building Improvements - per 1994 audit	1981	1,140		10			1,140	13
14	Building Improvements - per 1994 audit	1982	2,159		10			2,159	14
15	Building Improvements - per 1994 audit	1984	1,677		10			1,677	15
16									16
17	Landscaping	1999	4,080	204	20	204		1,122	17
18	Electrical, lighting (Remodeling -Medicare Rooms)	1999	295	30	10	30		163	18
19	Dry wall (Remodeling-Medicare Rooms)	1999	196	20	10	20		109	19
20	Closets (Remodeling-Medicare Rooms)	1999	1,474	211	10	211		1,159	20
21	Phone jacks, shelving, paint (Remodeling-Medicare Rooms)	1999	652	65	10	65		358	21
22	Cove base (Medicare room remodeling)	1999	77	8	10	8		43	22
23	Plumbing, gas line (Laundry Expansion)	1999	3,156	158	20	158		868	23
24	Concrete, roof, lumber, building materials (Laundry Expansion	1999	7,063	353	20	353		1,942	24
25	Brick work (Laundry Expansion)	1999	4,553	227	20	227		1,251	25
26	Concrete, roof, gas line, building materials (Laundry Expansion	1999	2,708	135	20	135		744	26
27	Air Conditioner Improvements	1999	677	68	5	68		677	27
28	Wallcoverings, hand rails, chair rails (Remodeling - Medicare Rooms)	2000	1,684	168	10	168		757	28
29	Drywall, wall coverings, paint (Remodeling - Medicare Rooms)	2000	2,056	206	10	206		926	29
30	Hardware supplies (Remodeling - Medicare Rooms)	2000	59	6	10	6		30	30
31	Wallcoverings, draperies, chair rails (Remodeling - Medicare Rooms)	2000	8,853	915	10	885	(30)	3,998	31
32	Wallcovering (Remodeling - Medicare Rooms)	2000	59	6	10	6		27	32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,699,093	$ 67,892		$ 69,756	$ 1,864	$ 1,327,117	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 1,699,093	$ 67,892		$ 69,756	$ 1,864	$ 1,327,117	1
2	Sidewalk	2000	2,300		20	115	115	518	2
3	Flooring	2002	6,306	631	10	631		1,525	3
4	Windows	2002	3,635	364	10	364		789	4
5	Seed for lawn	2001	425	43	20	43		102	5
6	Chapel	2002	414,840	10,371	40	10,371		21,607	6
7	Windows	2002	26,539	2,654	10	2,654		5,529	7
8	Sidewalk	2002	2,083	208	10	208		433	8
9	Cabinets	2002	9,246	925	10	925		1,927	9
10	Wiring	2002	5,107	511	10	511		1,065	10
11	Landscaping	2002	6,280	628	10	628		1,308	11
12	Screen	2002	1,716	172	10	172		358	12
13	Cable	2002	7,954	795	10	795		1,656	13
14	Door guard	2002	4,955	496	10	496		1,033	14
15									15
16	Driveway & parking lot	2002	87,004	8,700	10	8,700		13,050	16
17	Plants/Rocks/Stone	2003	853	85	10	85		128	17
18	Window replacement project	2003	14,285	1,429	10	1,429		2,143	18
19	Laundry replacement	2002	1,983	198	10	198		297	19
20	Painting - hallways & west wing	2003	6,347	635	10	635		952	20
21	Painting - hallways	2003	2,230	223	10	223		335	21
22	Paintings - hallways	2003	5,000	500	10	500		500	22
23	Counter tops & cabinets	2003	696	99	7	99		149	23
24									24
25	Garage Expansion	2004	15,214	380	20	380		380	25
26	Room Painting and Wallpaper	2004	17,526	863	10	863		863	26
27	Painting building, trim, & eves	2004	1,978	16	10	16		16	27
28	Generator	2004	160,787	1,340	10	1,340		1,340	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,504,382	$ 100,158		$ 102,137	$ 1,979	$ 1,385,120	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 218,812	$ 30,027	$ 28,606	$ (1,421)	5-7 years	$ 204,727	71
72	Current Year Purchases	29,166	2,789	2,789		5-7 years	2,789	72
73	Fully Depreciated Assets	383,758				5-7 years	383,758	73
74								74
75	TOTALS	$ 631,736	$ 32,816	$ 31,395	$ (1,421)		$ 591,274	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility use	2001 Dodge E250 van	2001	$ 39,825	$ 7,965	$ 7,965	$	5	$ 27,693	76
77	Facility use	1990 Oldsmobile wagon	2001	3,340	557	557		3	3,340	77
78	Facility use	Chevy Lumina	2004	5,675	600	600		5	600	78
79										79
80	TOTALS			$ 48,840	$ 9,122	$ 9,122	$		$ 31,633	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,248,858	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 142,096	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 142,654	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 558	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,008,027	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Net Fixed Assets	$	$	$	86
87	Luther Villas & Luther Terrace	1,445,709	45,182	372,071	87
88					88
89					89
90					90
91	TOTALS	$ 1,445,709	$ 45,182	$ 372,071	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 8,779 Description: Dishwasher $1279& Generator Rental $7500
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18			N/A		18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   [ ] YES
   [X] NO

It is the policy of this facility to only hire certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(1)	419 hrs	$ 8,380		$	$	419	$ 8,380	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		53	3,562		53	3,562	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(1,2)	4728 hrs	128,089			560	4,728	128,649	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				44,191		44,191	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Labortory & Xray	39(3)				4,744			4,744	13
14	TOTAL			$ 136,469	53	$ 8,306	$ 44,751	5,200	$ 189,526	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center
Provider #: 0025023
10/01/03 to 09/30/04 **Schedule 16A**

XIV. Special Services
Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Cost	Supplies

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 09/30/04 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 546,108	$ 546,108	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 10,000)	402,408	402,408	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,868	3,868	6
7	Other Prepaid Expenses	18,426	18,426	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 970,810	$ 970,810	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	339,762	339,762	12
13	Land	63,710	63,900	13
14	Buildings, at Historical Cost	2,438,442	2,477,218	14
15	Leasehold Improvements, at Historical Cost	27,164	27,164	15
16	Equipment, at Historical Cost	648,934	680,576	16
17	Accumulated Depreciation (book methods)	(1,941,003)	(2,008,027)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp Mortgage Costs	6,496	6,496	22
23	Other(specify): Net F/A Villas & Terrace	1,145,706	1,073,638	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,729,211	$ 2,660,727	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,700,021	$ 3,631,537	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 47,057	$ 47,057	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,983	1,983	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	172,436	172,436	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,168	16,168	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	2,915	2,915	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Employee Withholdings	3,839	3,839	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 244,398	$ 244,398	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	299,424	299,424	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Revenue	81,920	81,920	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 381,344	$ 381,344	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 625,742	$ 625,742	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,074,279	$ 3,005,795	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,700,021	$ 3,631,537	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,627,366	1	
2	Restatements (describe):		2	
3	Rounding	1	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,627,367	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	446,912	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 446,912	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,074,279	24	*

Operating Entity Only

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,751,996	1
2	Discounts and Allowances for all Levels	90,217	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,842,213	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	186,993	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 186,993	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	16,000	13
14	Non-Patient Meals	12,199	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	66,810	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,239	19
20	Radiology and X-Ray		20
21	Other Medical Services	96,835	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 198,083	23
	D. Non-Operating Revenue		
24	Contributions	477,509	24
25	Interest and Other Investment Income***	12,926	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 490,435	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Rental of Independent Living Units**	416,987	28
28a	**Miscellaneous Revenue**	199	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 417,186	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,134,910	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	760,121	31
32	Health Care	1,439,701	32
33	General Administration	836,271	33
	B. Capital Expense		
34	Ownership	152,841	34
	C. Ancillary Expense		
35	Special Cost Centers	446,360	35
36	Provider Participation Fee	52,704	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,687,998	40
41	**Income before Income Taxes (line 30 minus line 40)****	446,912	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 446,912	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,586	1,855	$ 47,323	$ 25.51	1
2	Assistant Director of Nursing	1,260	1,482	34,030	22.96	2
3	Registered Nurses	2,371	3,495	75,402	21.57	3
4	Licensed Practical Nurses	12,178	17,075	268,021	15.70	4
5	Nurse Aides & Orderlies	44,309	62,764	589,826	9.40	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	4,010	4,369	100,987	23.11	7
8	Rehab/Therapy Aides	3,426	3,915	35,482	9.06	8
9	Activity Director	1,814	2,023	29,150	14.41	9
10	Activity Assistants	4,273	5,732	40,255	7.02	10
11	Social Service Workers	2,069	3,050	37,103	12.16	11
12	Dietician	1,686	1,940	27,842	14.35	12
13	Food Service Supervisor	1,788	2,027	22,780	11.24	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,105	24,173	202,488	8.38	15
16	Dishwashers					16
17	Maintenance Workers	1,690	1,951	35,639	18.27	17
18	Housekeepers	6,784	11,602	74,502	6.42	18
19	Laundry	6,277	8,267	73,695	8.91	19
20	Administrator	1,720	2,080	55,730	26.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,020	2,196	34,464	15.69	23
24	Clerical	4,979	5,281	61,270	11.60	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Ca See Attached	5,675	6,428	83,573	13.00	32
33	Other(specify) Independent living	9,892	13,169	121,253	9.21	33
34	TOTAL (lines 1 - 33)	135,912	184,874	$ 2,050,815 *	$ 11.09	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	127	$ 5,751	1(3)	35
36	Medical Director	monthly	2,400	9(3)	36
37	Medical Records Consultant	monthly	1,500	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	540	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	17	259	11(3)	44
45	Social Service Consultant	17	259	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	160	$ 10,709		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses		N/A		51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Lutheran Care Center
Provider # 0025023
10/01/03 to 09/30/04

Schedule 20A

XVIII. Stffing & Salary Cost
Line 32 - Other Health Care (specify):

	# of Hrs Actually Worked	# of Hrs Paid and Accrued	Total Salary & Wages	Average Hourly Wage
Care Plan Nurse	1,866	2,122	39,697	18.71
Quality Assurance Coordinator	2,075	2,420	26,204	10.83
Ward Clerk	1,734	1,886	17,672	9.37
	5,675	6,428	83,573	13.00

See Accountants' Compilation Report

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Karen Hille	Administrator	0	$ 55,730
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 55,730

B. Administrative - Other

Description	Amount
N/A	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Taylor Law Office	Legal	$ 45
Altschuler, Melvoin and Glasser	Accounting	19,941
American Expr. Tax & Bus. Svcs.	Accounting	2,547
ADP	Payroll services	15,921
Achieve	Computer consultant	8,278
Isabel Goers	Bookkeeping	1,002
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 47,734

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 82,057
Unemployment Compensation Insurance	
FICA Taxes	139,843
Employee Health Insurance	239,383
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	13,954
Employee physicals	1,070
TOTAL (agree to Schedule V, line 22, col.8)	$ 476,307

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	2,431
Health Care Worker Background Check	
(Indicate # of checks performed 29)	368
Life Services Network	4,467
Various Licenses & fees	1,994
Various dues	568
Less: Public Relations Expense	(100)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 9,728

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
To various seminars	2,664
Seminar Expense	
See attached	5,151
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,815

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/03 Ending: 09/30/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Life Services Network $4,467**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **No** If YES, have these costs
been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **6**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **24,016** Line **10(2)**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? ____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES ____ NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **52,704**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **No** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **0** Has any meal income been offset against
related costs? **Yes** Indicate the amount. $ **5,617**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? ____
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Altschuler Melvoin and Glasser, LLP** The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? **Yes** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	253,110	21,104	7,581	281,795	0	281,795	0	281,795
2. Food Purchase	0	149,714	0	149,714	0	149,714	-8,962	140,752
3. Housekeeping	74,502	15,507	0	90,009	0	90,009	0	90,009
4. Laundry	73,695	18,234	0	91,929	0	91,929	0	91,929
5. Heat and Other Utilities	0	0	86,542	86,542	0	86,542	0	86,542
6. Maintenance	35,639	3,247	21,246	60,132	0	60,132	0	60,132
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	436,946	207,806	115,369	760,121	0	760,121	-8,962	751,159
9. Medical Director	0	0	2,400	2,400	0	2,400	0	2,400
10. Nursing & Medical Records	1,098,175	85,166	3,826	1,187,167	0	1,187,167	0	1,187,167
10a. Therapy	136,469	560	3,562	140,591	0	140,591	0	140,591
11. Activities	69,405	1,330	1,154	71,889	0	71,889	-199	71,690
12. Social Services	37,103	292	259	37,654	0	37,654	0	37,654
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,341,152	87,348	11,201	1,439,701	0	1,439,701	-199	1,439,502
17. Administrative	55,730	0	0	55,730	0	55,730	0	55,730
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	47,734	47,734	0	47,734	0	47,734
20. Fees, Subscriptions & Promotion	0	0	9,828	9,828	0	9,828	-100	9,728
21. Clerical & General Office	95,734	5,108	30,900	131,742	0	131,742	-10,442	121,300
22. Employee Benefits & Payroll	0	0	476,642	476,642	0	476,642	-335	476,307
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	7,815	7,815	0	7,815	0	7,815
25. Other Admin. Staff Trans	0	0	3,072	3,072	0	3,072	0	3,072
26. Insurance-Prop.Liab.Malpractice	0	0	103,708	103,708	0	103,708	0	103,708
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	151,464	5,108	679,699	836,271	0	836,271	-10,877	825,394
29. Total General Administrative	1,929,562	300,262	806,269	3,036,093	0	3,036,093	-20,038	3,016,055
30. Depreciation	0	0	143,212	143,212	0	143,212	-558	142,654
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	658	658	0	658	-658	0
33. Real Estate	0	0	192	192	0	192	-192	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	8,779	8,779	0	8,779	0	8,779
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	152,841	152,841	0	152,841	-1,408	151,433
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	44,191	4,744	48,935	0	48,935	0	48,935
40. Barber and Beauty Shop	0	0	15,965	15,965	0	15,965	0	15,965
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	52,704	52,704	0	52,704	0	52,704
43. Other (specify):*	121,253	31,087	229,120	381,460	0	381,460	-381,460	0
44. Total Special Cost Ce	121,253	75,278	302,533	499,064	0	499,064	-381,460	117,604
45. Grand Total	2,050,815	375,540	1,261,643	3,687,998	0	3,687,998	-402,906	3,285,092

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	546,108	546,108
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	402,408	402,408
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	3,868	3,868
7. Other Prepaid Expenses	18,426	18,426
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	970,810	970,810
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	339,762	339,762
13. Land	63,710	63,900
14. Buildings, at Historical Cost	2,438,442	2,477,218
15. Leasehold Improvements, Historical Cost	27,164	27,164
16. Equipment, at Historical Cost	648,934	680,576
17. Accumulated Depreciation (book methods)	-1,941,003	-2,008,027
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	6,496	6,496
23. other (specify):	1,145,706	1,073,638
24. Total Long-Term Assets	2,729,211	2,660,727
25. Total Assets	3,700,021	3,631,537
CURRENT LIABILITIES		
26. Accounts Payable	47,057	47,057
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	1,983	1,983
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	172,436	172,436
31. Accrued Taxes Payable	16,168	16,168
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	2,915	2,915
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	3,839	3,839
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	244,398	244,398
LONG TERM LIABILITES		
39.Long-Term Notes Payable	299,424	299,424
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	81,920	81,920
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	381,344	381,344
46.Total Liabilities	625,742	625,742
47.Total Equity	3,074,279	3,005,795
48.Total Liabilities and Equity	3,700,021	3,631,537

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,751,996
2. Discounts and Allowances for all Levels	90,217
Subtotal - Inpatient Care	2,842,213
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	186,993
7. Oxygen	0
Subtotal - Anciliary Revenue	186,993
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	16,000
14. Non-Patient Meals	12,199
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	66,810
18. Sale of Supplies to Non-Patients	0
19. Laboratory	6,239
20. Radiologyand X-Ray	0
21. Other Medical Services	96,835
22. Laundry	0
Subtotal - Other Operating Revenue	198,083
24. Contributions	477,509
25. Interest and Other Investments Income	12,926
Subtotal - Non-Operating Revenue	490,435
27. Other Revenue (specify):	
28. Other Revenue (specify):	416987
Subtotal - Other Revenue	199
30. Total Revenue	4,134,910
31. General Services	760,121
32. Health Care	1,439,701
33. General Administration	836,271
34. Ownership	152,841
35. Special Cost Centers	446,360
35. Provider Participation Fee	52,704
37. Other	0
40. Total Expenses	3,687,998
41. Income Before Income Taxes	446,912
42. Income Taxes	0
43. Net Income or Loss for the Year	446,912

Page